

**Exhibit 6M - City of Detroit Payment Schedule for Sheet Metal**

**SHEET METAL WORKERS LOCAL UNION NO. 80 PENSION PLAN**  
**Withdrawal Liability Payment Schedule for #9330 City of Detroit**  
 United Actuarial Services, 3/2/2020

Valuation Interest Rate:  
 Withdrawal Date:  
 Withdrew in Plan Year Beginning in:

7.50%  
 1/1/2016  
 2015

**1. Contributions/Units**

Plan Year			
Beg.	Contributions	Units	3-yr. Avg.
2005	29,590.00	4,907.00	
2006	11,113.00	1,574.00	
2007	14,943.00	1,919.00	2,800.00
2008	14,524.00	1,948.00	1,813.67
2009	24,981.00	2,053.00	1,973.33
2010	16,397.00	1,488.00	1,829.67
2011	25,159.00	2,186.00	1,909.00
2012	26,375.00	2,118.00	1,930.67
2013	29,644.00	2,209.00	2,171.00
2014	27,772.00	2,026.00	2,117.67

**2. Annual Payment Amount**

- 1 Maximum 3-yr. average units during  
 10 years preceding withdrawal 2,800 units
- 2 Maximum contribution rate during  
 10 years ending with withdrawal \$ 13.91
- 3 Annual payment amount  
 = (1) x (2) \$ 38,948

**3. Calculated Payment Schedule**

Assumes 7.50% interest (based on the valuation interest rate) with no interest charged until the first scheduled payment is due. The first payment will be due according to the schedule established by the Board of Trustees but cannot be later than 60 days following demand.

Year	Balance	Annual Payment of:		Total Annual Payment
		Principal	Interest	
1	\$ 123,614	\$ 32,598	\$ 6,350	\$ 38,948
2	\$ 91,016	\$ 35,043	\$ 3,905	\$ 38,948
3	\$ 55,973	\$ 37,671	\$ 1,277	\$ 38,948
4	\$ 18,302	\$ 18,302	\$ -	\$ 18,302
		\$ 123,614	\$ 11,532	\$ 135,146

**4. Actual Payment Schedule**

13 quarterly payments of: \$ 9,737.00  
 1 quarterly payment of: \$ 8,565.00

# Sheet Metal Workers No. 80 Pension Plan

## Allocation of Unfunded Vested Benefits

**Employer:** CITY OF DETROIT  
PYRLLAUDIT-GLEN HODGES  
2 WOODWARD AVE #644  
DETROIT MI 48226

**Employer Number:** 9330  
**Assumes Withdrawal in PYB:** June 1, 2015

May 31,	Change in UVB	Reallocated UVB	Total Unamortized	Employer Contributions	Rolling 5- Year Sum	Aggregate Rolling 5	Allocated UVB
2000	14,353,741	39,516	3,596,338	11,481	11,481	47,463,896	870
2001	10,390,577	457,712	3,231,601	16,095	27,576	52,345,667	1,702
2002	27,899,081	424,119	9,891,914	24,334	51,910	57,092,571	8,994
2003	29,280,445	429,953	11,862,662	19,605	71,515	59,377,653	14,288
2004	4,286,203	1,483,542	2,522,208	23,964	95,479	59,965,635	4,016
2005	-3,820,120	143,308	-1,845,571	17,425	101,423	62,622,157	-2,989
2006	6,979,000	1,010,040	4,343,470	29,590	114,918	62,845,616	7,942
2007	7,036,910	451,063	4,470,231	11,113	101,697	63,873,676	7,117
2008	11,864,910	1,365,211	8,531,319	14,943	97,035	67,453,017	12,273
2009	93,375,145	1,284,681	66,197,645	14,524	87,595	65,208,331	88,924
2010	-34,513,239	8,707,604	-19,789,606	24,981	95,151	58,773,444	-32,038
2011	-7,283,529	1,588,862	-4,635,177	16,397	81,958	59,328,568	-6,403
2012	-17,436,870	1,606,655	-13,536,016	25,159	96,004	61,289,850	-21,203
2013	7,963,450	796,236	7,843,906	26,375	107,436	62,510,947	13,481
2014	3,443,713	8,004,837	10,475,880	29,644	122,556	64,827,873	19,804
2015	11,367,688	416,506	11,763,369	27,772	125,347	73,618,968	20,029

**Sheet Metal Workers No. 80 Pension Plan**  
**Allocation of Unfunded Vested Benefits**

Total Allocated UVB: \$	136,807
-------------------------	---------

Less De Minimis Adj: \$	13,193
-------------------------	--------

Final Allocation: \$	123,614
----------------------	---------

This estimate of withdrawal liability is based on the latest data available. However, in the event that the data used to prepare this estimate was incomplete or changes, the Plan reserves the right to update this calculation. This estimate is a "good-faith" estimate and not a warranty or guarantee that the company's actual withdrawal liability will not be different in the event withdrawal liability is assessed under the Plan.

*Sheet Metal No. 80 Pension Fund  
Actuarial Assumptions and Methods used to Develop  
the May 31, 2015 Unfunded Vested Benefits*

***SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS***

<b>UVB valuation date</b>	May 31, 2015
<b>UVB interest rate</b>	7.50%
<b>UVB asset valuation method</b>	Actuarial value as described in Appendix B of our June 1, 2015 actuarial valuation report
<b>UVB data used</b>	Plan year contributions based on date worked adjusted for known, uncollected delinquencies
<b>Allocation method</b>	Presumptive
<b>De minimis reduction</b>	<p>The smaller of:</p> <ol style="list-style-type: none"> <li>1. <math>\frac{3}{4}</math> of 1% of the UVB, or</li> <li>2. \$50,000</li> </ol> <p>reduced by the excess of the initial allocation over \$100,000, but not less than zero</p>
<b>“Free look” rule</b>	Not adopted
<b>Most recent fresh start</b>	May 31, 1999
<b>Reallocation rule</b>	Liabilities are reallocated after one year of zero contributions if no additional information is available. Reallocated liabilities for prior years are typically not adjusted to reflect updated information or data.
<b>Handling of returning employers</b>	If an employer that had previously ceased contributions recommences within 5 years, the new history is combined with the old, regardless of whether or not the employer’s liability had previously been reallocated
<b>Plan of benefits valued for UVB</b>	Benefits as described in Appendix A of our June 1, 2015 actuarial valuation report in effect as of the UVB valuation date increased for any accrued PPA “adjustable benefits” that have been reduced, if any
<b>Other assumptions and methods not addressed above</b>	As described in Appendix B of our June 1, 2015 actuarial valuation report